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August 3, 2005

BY OVERNIGHT DELIVERY AND E-FILE

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: Bay State Gas Company, D.T.E. 05-27

Dear Ms. Cottrell:

Enclosed for filing, on behalf of Bay State Gas Company ("Bay State"), please find Bay State's responses to the following Information Requests:

From the Attorney General:

AG-1-28 (Supp.)

AG-22-6

AG-22-45

From the Department:

DTE-1-19 (Rev.)

DTE-5-13

DTE-9-20 (Rev. Supp.)

Please do not hesitate to telephone me with any questions whatsoever.

Very truly yours,

Patricia M. French

cc: Per Ground Rules Memorandum issued June 13, 2005:

Paul E. Osborne, Assistant Director – Rates and Rev. Requirements Div. (1 copy)
A. John Sullivan, Rates and Rev. Requirements Div. (4 copies)
Andreas Thanos, Assistant Director, Gas Division (1 copy)
Alexander Cochis, Assistant Attorney General (4 copies)
Service List (1 electronic copy)

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: August 3, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

SUPPLEMENTAL RESPONSE

AG-1-28: Please itemize all expenses allocated or assigned to the Company from each of its affiliates. In your response, please include the expense account description, account number, allocation formula, all workpapers, calculations, assumptions and basis for assumptions for each expense allocated.

Response: Bay State does not maintain this information in the format requested. Bay State will endeavor to create this information to respond to the inquiry and will supplement this response when the information is available.

Supplemental

Response: The primary affiliate allocating costs to Bay State during the Test Year was its affiliated service company, NiSource Corporate Services Company ("NCSC"). Allocated amounts included in Bay State's Test Year O&M Expense are listed in Exhibit BSG/JES-6. The account charged on Bay State's books for these transactions is Account 923, Outside Services Employed. Invoices showing costs by job order of contract billings have been provided for the years 2002, 2003 and 2004 in response to AG-1-89. Please refer to Exhibit BSG/JES-1, pages 27 through 32 for a description of NCSC services and billing process. Attachment AG-1-28 (A) provides further detail as outlined below. See also the Company's response to AG-1-26 for a copy of the Bay State – NCSC service agreement.

SEC Approved Allocation Methodologies

This schedule lists the Allocation Bases or methodologies that are approved by the SEC.

Allocation Percentages for Basis 1

This schedule lists the percentages allocated to each company under allocation method basis 1.

Allocation Percentages for Bases 2, 7, 8, 9 and 20

This schedule lists the percentages allocated to each company under allocation methods using basis 2, 7, 8, 9 and 20.

Allocation Percentages for Basis 14, 15, 16 and 17

This schedule lists the percentages allocated to each company under allocation method using basis 10, 14, 15, 16 and 17.

Allocation Percentages for Basis 11

This schedule lists the percentages allocated to each company under allocation method basis 11.

Allocation Percentages for Basis 13

This schedule lists the percentages allocated to each company under allocation method basis 13.

In addition to charges from NCSC, Bay State is also allocated charges from its subsidiary Northern – New Hampshire per the Bay State – Northern affiliate agreement. Attachment AG-1-28 (B) provides a summary of the billings that were recorded under this agreement in 2004.

Employees in cost centers 5500 (Energy Products and Services) and 5315 (Marketing) are Northern – New Hampshire employees working for the benefit of Bay State, Northern – New Hampshire and Northern – Maine. The costs were accumulated and billed on a month lag. Attachment AG-1-28 (C) provides a worksheet used to summarize these costs.

The Bay State – Northern affiliate agreement supporting the allocation percentages shown in Attachments AG-1-27 (B) & (C) can be found in the Company's response to AG-1-27.

Employees in cost center 5358 (Northern Mgmt Fee) provide oversight to the border service area (Lawrence – Mass and Portsmouth – New Hampshire). These costs are also allocated per the Bay State – Northern affiliate agreement and details are provided in the response to Attachments AG-1-27 (B) & (C). The 2004 costs are accumulated by month on Attachment AG-1-28 (D).

In addition to the departmental costs, a portion of the Portsmouth – New Hampshire building costs are also allocated to Bay State. Attachment AG-1-28 (E) provides the basic calculation of the Portsmouth building costs allocated.

The Company notes that it also records both affiliate transactions related to long term and short term debt, including associated interest costs, as well as certain gas purchase related expenses (i.e., Granite State Gas Transmission). Since these costs are based on certain terms associated with the debt agreement, the level of debt, a contracted amount or a volumetric charge based on usage, these costs are not considered assigned or allocated.

Attachment A
Page 1 of 8

Exhibit A
BASES OF ALLOCATION

The SEC approved Bases of Allocation shown below will be used by the Corporate Services Accounting Department for apportioning Job Order charges to affiliates.

BASIS 1

GROSS FIXED ASSETS AND TOTAL OPERATING EXPENSES

- Fifty percent of the total job order charges will be allocated on the basis of the relation of the affiliate's gross fixed assets to the total gross fixed assets of all benefited affiliates; the remaining 50% will be allocated on the basis of the relation of the affiliate's total operating expenses to the total operating expenses of all benefited affiliates.

BASIS 2

GROSS FIXED ASSETS

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its total gross fixed assets to the sum of the total gross fixed assets of all benefited affiliates.

BASIS 7

GROSS DEPRECIABLE PROPERTY AND TOTAL OPERATING EXPENSE

- Fifty percent of the total job order charges will be allocated on the basis of the relation of the affiliate's total operating expenses to the total of all the benefited affiliates' total operating expense; the remaining 50% will be allocated on the basis of the relation of the affiliate's gross depreciable property to the gross depreciable property of all benefited affiliates.

BASIS 8

GROSS DEPRECIABLE PROPERTY

- Job order charges will be allocated to each benefited affiliate on the basis of the relationship of its total depreciable property to the sum of the total depreciable property of all benefited affiliates.

BASIS 9

AUTOMOBILE UNITS

- Job order charges will be allocated to each benefited affiliate on the basis of its number of automobile units to the total number of all automobile units of the benefited affiliates.

BASIS 10

NUMBER OF RETAIL CUSTOMERS

- Job order charges will be allocated to each benefitted affiliate on the basis of its number of retail customers to the total number of all retail customers of the benefitted affiliates.

BASIS 11

NUMBER OF REGULAR EMPLOYEES

- Job order charges will be allocated to each benefitted affiliate on the basis of the relation of its number of regular employees to the total number of all regular employees of the benefitted affiliates.

BASIS 13

FIXED ALLOCATION

- Job order charges will be allocated to each benefitted affiliate on the basis of fixed percentages on an individual project basis.

BASIS 14

NUMBER OF TRANSPORTATION CUSTOMERS

- Job order charges will be allocated to each benefitted affiliate on the basis of the relation of its Transportation Customers to the total of all Transportation Customers of the benefitted affiliates.

BASIS 15

NUMBER OF COMMERCIAL CUSTOMERS

- Job order charges will be allocated to each benefitted affiliate on the basis of the relation of its Commercial Customers to the total of all Commercial Customers of the benefitted affiliates.

BASIS 16

NUMBER OF RESIDENTIAL CUSTOMERS

- Job order charges will be allocated to each benefitted affiliate on the basis of the relation of its Residential Customers to the total of all Residential Customers of the benefitted affiliates.

BASIS 17

NUMBER OF HIGH PRESSURE CUSTOMERS

- Job order charges will be allocated to each benefitted affiliate on the basis of the relation of its High Pressure Customers to the total of all High Pressure Customers of the benefitted affiliates.

BASIS 20

DIRECT COSTS

- Job order charges will be allocated to each benefitted affiliate on the basis of the relation of its direct costs billed by Service Corporation to the total of all direct costs billed by Service Corporation.

**ALLOCATION PERCENTAGES
COMMENCING MARCH 2004 BILLING**

*Attachment A
Page 3 of 8*

**BASIS 1
GROSS FIXED ASSETS AND TOTAL OPERATING EXPENSES**

	NEW	AR	AB	AS	AF	AG	AH	AI	AJ	AT	AK	AL	AM	AN	AO	AD	AP	AU
#	SYM																	
11	CG					0.23												
12	CS				12.56									11.97				
14	CGT	8.24	6.79		6.07	6.52	6.66	6.80	6.79	24.11	6.75		6.57	6.78				
15	CEB	0.16		2.09	9.10	0.13	0.14						0.13	0.12				
19	CSP	0.00		0.00	0.00	0.00					0.00		0.00	0.00				
24	ETP	0.48		6.56	0.32	0.39							0.40	0.36			1.07	
16																		
20	CNS	0.02		0.48	0.02	0.02							0.02	0.02				
22	CIC	0.67		12.09	0.44	0.54							0.55	0.50				
29	CTL	0.00		0.00	0.00	0.00							0.00	0.00				
32	CKY	2.06	1.72		1.46	1.64	1.69	1.72	1.72		1.72	2.87	1.66	1.64	1.64	5.36		
34	COH	15.40	12.90		10.66	12.26	12.66	12.93	12.90		12.90		12.42		13.62	30.44		
35	CMO	0.62	0.51		0.45	0.49	0.50	0.51	0.51		0.51	0.66	0.49	0.50	0.55	1.66		5.18
37	CPA	7.69	6.64		5.49	6.30	6.52	6.65	6.64		6.64	11.07	6.38	6.18	7.09	19.70		61.26
38	CDV	4.96	3.38		2.91	3.23	3.31	3.38	3.38		3.38	5.66	3.28	3.26	3.63	10.76		33.58
44	NPC	0.23	0.19		0.17	0.18	0.19		0.19	0.59	0.19		0.19	0.19				
45	CPL	0.04	0.04		0.03	0.03	0.04		0.04	0.14	0.04		0.03	0.03				
47	CPC	0.00		0.01	0.00	0.00							0.00	0.00				
48	CCC	0.00		0.00	0.00	0.00							0.00	0.00				
49	PET	0.00		0.00	0.00	0.00					0.00		0.00	0.00				
51	TCO		20.42		17.83	19.56	20.05	20.47	20.42	74.49	20.42		19.73	19.86	22.91			
52	CAT	0.02		0.33	0.01	0.01							0.02	0.01				
53	CER	0.00		0.00	0.00	0.00	0.00				0.00		0.00	0.00	0.00			
54	REM																	
58	NSI					0.54												
59	NBP	46.63	38.81		33.54	37.17	38.09	38.90	38.81		38.81	65.15	37.51	37.99	41.84		92.31	
60	NDC	0.59		17.11	0.54	0.64							0.65	0.61				
61	HHI	0.00		0.00	0.00	0.00							0.00	0.00				
62	NCM	0.02		0.37	0.01	0.02							0.02	0.02				
63	NES	0.00		0.05	0.00	0.06					0.00		0.00	0.00				
64	KGF	0.56	0.47		0.39	0.45	0.46	0.47	0.47		0.47	0.76	0.45	0.44	0.50		1.14	
65	NIF	0.65	0.56		0.49	0.55	0.57	0.58	0.58		0.58	0.96	0.55	0.55	0.62		1.40	
80	BSM	7.68	6.44		5.39	6.13	6.32	6.46	6.44		6.44	10.76	6.20	6.06	6.66	19.46		
87	NPG	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00				
88	EUS	0.00		0.01	0.00	0.00							0.00	0.00			0.00	
69	PEI	2.10		57.51	1.54	1.56	1.59						1.68	1.72			4.68	
71	NRS																	
72	SMP																	
73	GSG					0.14				0.57								
75	NFC	0.01		0.27	0.01	0.01							0.01	0.01				
76	NET	0.67				0.06												
76	NUM	0.31	0.42		0.38	0.41	0.43	0.42	0.42		0.42	0.71	0.41	0.42	0.46	1.43		
69	NIM	0.00			0.00	0.00		0.00	0.00				0.00	0.00			0.00	
77	NUN	0.64	0.69		0.59	0.67	0.68	0.71	0.69		0.69	1.18	0.67	0.66	0.75	2.17		
TOTAL		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

野火燒山，寸草不生。

COLUMBIA ENERGY GROUP SERVICE CORPORATION
 READ FOR SEP/AUG 2004
 COMMENCING MARCH 2004 BILLING

Attachment A
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BASIS 2 Gross Fixed Assets								BASIS 7 Gross Depreciable Property and Total Operating Expenses				BASIS 8 Gross Depreciable Property	BASIS 9 Gross Depreciable Automobile Units	BASIS 20 Direct Cost
	NEW	BI	BD	BA	BS	BC	BG	GG	GH	GT	GO	HD	HG	TA
A														
11	CG						0.00	0.23						1.85
12	CS					0.48	0.44							
14	CGT	5.71				8.72	8.43	6.81	6.74	24.16			2.15	3.25
15	CEB						0.00	0.13	0.14				0.00	0.23
16	CSP						0.00	0.00					0.00	0.00
24	ETP							0.39					0.00	0.27
18	CLG							0.00	0.00				0.00	0.00
20	CNS						0.00	0.02					0.00	0.02
22	CIC						0.00	0.04					0.00	0.01
26	CTL						0.00	0.00					0.00	0.00
32	CKY	1.53	5.90	5.90		1.53	1.48	1.85	1.80		5.38	5.93	2.78	2.78
34	COH	10.21	39.45	39.45		10.21	9.87	12.29	12.87		39.30	39.25	19.44	19.20
35	OMD	0.55	2.12	2.12	3.88	0.55	0.03	0.48	0.50		1.66	2.12	0.40	1.00
37	CPA	4.36	16.87	16.87	36.80	4.37	4.22	6.31	6.53		19.70	16.87	8.71	7.87
38	CBV	3.32	12.62	12.62	23.46	3.32	3.21	3.24	3.33		10.79	12.66	5.36	4.67
44	NPC					0.23	0.22	0.18	0.19	0.88			0.00	0.11
45	CPL						0.02	0.03	0.04	0.14			0.00	0.01
47	CFO						0.00	0.00					0.00	0.01
48	COC						0.00	0.00					0.00	0.00
49	PET							0.00					0.00	0.00
51	TGO	22.13				22.11	21.38	19.74	20.23	74.48			19.37	14.56
52	GAT						0.00	0.51					0.00	0.31
53	CER						0.00	0.00	0.00				0.00	0.00
54	REM													
58	NSI						0.14	0.54						10.45
59	NIP	42.48				42.50	41.09	36.90	37.80				28.71	18.91
60	NDC						0.25	0.84					0.00	1.08
61	NPI							0.00					0.00	0.00
62	NOM						0.00	0.02					0.00	0.02
63	NES						0.00	0.00					0.00	1.31
64	KGF	0.30					0.35	0.45	0.49				0.60	0.16
65	NIF	0.45					0.46	0.55	0.57				0.83	0.17
68	BDM	4.78	18.48	18.48	33.77	4.78	4.62	8.15	8.35		19.51	18.32	9.06	8.30
67	NPL							0.00	0.00	0.00			0.00	0.50
68	EUS						0.00	0.00					0.00	1.55
69	PEI						2.06	1.83	1.87				0.68	1.49
71	HRS													
72	SMP													0.00
73	GSG					0.09	0.09	0.13		0.54				0.17
75	NFC						0.00	0.01					0.00	0.17
78	NET						0.00	0.06						0.13
76	NLM	0.53	2.08	2.08	3.80	0.54	0.53	0.40	0.41		1.43	2.07	0.97	0.81
80	NMA	0.00						0.00					0.00	0.00
77	NLN	0.59	2.30	2.30	4.23	0.59	0.58	0.68	0.68		2.17	2.33	1.35	0.84
TOTAL		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Attachment A
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COLUMBIA ENERGY GROUP SERVICE CORPORATION
READ FOR SEP/NOV 2004
COMMENCING MARCH 2004 BILLING

RMS

BASE 14 # of Retail Customers											BASE 14 # of Transportation Customers					BASE 15 Total Employees, Customers		BASE 16 Total Plant, Base Employees, & Transportation Customers		BASE 17 Total Plant Customers	
#	SYM	JA	JJ	JJ	JJ	JJ	JJ	JJ	JJ	JJ	JJ	JJ	JJ	JJ	NO	DE	NO	DE	NO		
11	CG																				
12	CS																				
14	CGT																				
15	CEB																				
19	CSP																				
24	ETP																				
28	CGG																				
30	CNS																				
32	CGC																				
39	CTL																				
42	CEY	7.54	8.54	5.38	5.88							6.68	7.84	8.16	1.38	8.52	7.82	7.56	7.56		
34	CEBH	39.74	33.90	18.88	17.88							34.48	34.81	78.77	40.25	78.69	85.85	58.10	69.16		
36	CMO	1.82	1.87	0.89	0.87						7.38	1.27	1.48		0.92	1.31	1.47	2.10	1.37		
37	CPA	20.40	18.42	11.14	10.82						22.31	15.86	32.31		11.80	18.13	18.42	22.37	17.43		
38	COV		8.87	1.85	1.73						8.45	32.73	12.07	1.88	2.49	8.84	11.97	14.87			
44	NPC																				
45	CPH																				
47	CPC																				
48	COG																				
49	PET																				
51	CGG																				
52	DAT																				
53	CER																				
54	REM																				
58	NH																				
59	NH					35.31	26.70	76.73	83.89						31.58	78.78					
60	NOC																				
61	NH																				
62	NOM																				
63	NES																				
64	KOF					0.95		3.83													
65	NIF					1.15		3.30													
80	BSM				7.78	7.82	18.88				11.16			18.81	6.10	19.88					
87	NPG																				
88	ELIS															0.89					
89	PET																				
91	NRS																				
92	SMP																				
93	SSG																				
94	NFC																				
95	NET																				
96	RAM				0.88	0.88	1.73				1.60			1.78	0.72	0.78					
99	NH																				
99	NH				0.72	0.71	1.84				1.64			1.40	0.78	1.84					
TOTAL		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00		

COLUMBIA ENERGY GROUP SERVICE CORPORATION
 READ FOR SEP/AUG 2004
 COMMENCING MARCH 2004 BILLING

Attachment A
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RAS

BASIS 11
Number of Regular Employees

	NEW	KF	KQ	KH	KM	KP	KQ	KR	KD	KS	KT	KA	KX	KW	KB	KC	KE
#																	
11	CG									0.00		0.00					
12	CS	17.22				17.31				27.50		0.00					27.50
14	CGT	3.97	3.59	3.00	3.00	2.99	15.94	96.80		4.82		6.68					4.82
15	CES	0.00	0.00	0.00	0.00		0.00	0.00		0.00		0.00					
19	CSP	0.00	0.00		0.00	0.00	0.00	0.00		0.00		0.00					
24	ETP	0.31	0.34	0.38	0.38						0.82		89.56		0.65		
18	CLG	0.00	0.00	0.00		0.00	0.00	0.00		0.00		0.00					
20	CNS	0.02	0.03		0.03		0.13			0.04		0.05					
22	CIC	0.00	0.00		0.00		0.00			0.00		0.00					
29	CTL	0.00	0.00	0.00	0.00	0.00	0.00			0.00		0.00					
32	CKY	2.13	2.57	2.58	2.58	2.14			6.40	3.45		4.79		9.14		6.23	3.45
34	COH	13.76	16.63	16.66	16.66	13.83			41.31	22.29		30.91		59.04		53.13	22.29
35	COM	0.54	0.66	0.66	0.66	0.54			1.63	0.88		1.22				2.00	0.88
37	CPA	6.96	8.44	8.45	8.45	7.02			20.96	11.31		15.68				26.96	11.31
38	CGV	2.48	3.00	3.00	3.00	2.49			7.44	4.02		6.57				9.59	4.02
44	NPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00			3.00						
45	CPL	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00					
47	CFC	0.00	0.00		0.00					0.00		0.00					
48	CCC	0.00	0.00		0.00	0.00	0.00			0.00		0.00					
49	PET	0.00	0.00		0.00	0.00	0.00	0.00		0.00		0.00					
51	TCO	15.63	16.66	16.66	16.66	15.71	83.74			25.30		35.10					25.32
52	CAT	0.00	0.00		0.00	0.00	0.00	0.00		0.00		0.00					
53	CER	0.00	0.00	0.00	0.00		0.00			0.00		0.00	0.00				
54	REM																
58	NSI										0.00						
59	NIP	28.97	35.06	35.06	35.06	29.12					75.06				76.94		
60	NDC	0.00	0.00	0.00	0.00					0.00		0.00					
61	NHI	0.00	0.00		0.00		0.00			0.00		0.00					
62	NOM	0.00	0.00	0.00	0.00					0.00		0.00					
63	NES	0.00	0.00		0.00	0.00	0.00	0.00		0.00		0.00					
64	KGF	0.70	0.84	0.85	0.84	0.78						1.63					
65	NBF	0.69	0.83	0.83	0.83	0.69						1.50					
66	BSM	6.35	7.67	7.68	7.68	6.38			19.05			16.65		27.22	17.29		
67	NPG	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00					
68	EUS	0.00	0.00	0.00	0.00							0.00			0.00		
69	PEI	0.04	0.04	0.04	0.04		0.19	1.23			0.09		10.54				
71	NRS																
72	SMP																
73	GSG	0.06	0.07														
75	NFC	0.00	0.00		0.00						0.00						
78	NET	0.96	0.07														
76	NUM	0.37	0.45	0.44	0.44	0.38			1.08		0.95			1.55	0.96		
89	NIM	0.00	0.00		0.00	0.00					0.00		0.00				
77	NUN	0.72	0.86	0.85	0.86	0.72			2.13		1.57			3.05	1.94		
TOTAL		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

COALBASA ENERGY GROUP SERVICE CORPORATION
 25425 15TH AVE. S.W.
 COVINGTON, LA 70040-1000

TABLE 12.
Fixed Assets as a Percentage

湖南大学 湖南大学图书馆

Bay State Gas Company
Witness: Skirtich
D.T.E. 05-27
Attachment AG - 1-28 (B)

Incurred	Billed	(A)		(B)		(C)		(A + B + C)	
		Billed on a month lag							
		Total 5500	Portion allocated to Bay State	Total 5315	Portion allocated to Bay State	Total 5358	Portion allocated to Bay State	Total	allocated to Bay State
Costs				Costs		O&M & Benefits			
Dec-03	Jan-04	83,616	66,057	30,169	23,833	45482	18602	108,492	
Jan-04	Feb-04	111,488	91,420	24,685	19,994	32215	13175	124,589	
Feb-04	Mar-04	88,116	72,255	28,036	22,709	36823	15060	110,024	
Mar-04	Apr-04	90,500	74,211	7,644	6,192	36234	14820	95,223	
Apr-04	May-04	128,793	105,610	17,986	14,568	33510	13706	133,884	
May-04	Jun-04	68,276	55,986	13,062	10,580	33662	13768	80,334	
Jun-04	Jul-04	108,680	89,118	30,340	24,575	44220	18086	131,779	
Jul-04	Aug-04	71,566	58,684	37,965	30,752	31161	12745	102,181	
Aug-04	Sep-04	25,897	21,236	38,612	31,276	34348	14048	66,560	
Sep-04	Oct-04	17,167	14,077	19,446	15,751	40615	16612	46,440	
Oct-04	Nov-04	(20,279)	(16,629)	55,538	44,986	-15986	-6538	21,819	
Nov-04	Dec-04	(11,986)	(9,828)	33,307	26,979	44902	18365	35,516	
		761,834	622,197	336,790	272,195	397,186	162,449	1,056,841	

Chane in Estimate to account for
one month lag

(4,000)

Allocation of Building Costs

213,084

Total Billings from NU-NH
charged to O&M expense

1,265,925

FRINGES
 55.43% BSG
 44.64% NH

RJ 1810

SERVICES PROVIDED TO AFFILIATES

COST CENTER	Dec PAYROLL	OTHER COSTS	TOTAL
05500 ENERGY PRODUCTS AND SERVICES	51,985	8,424	23,206
			83,616
Special allocation			
BSG 79.00%	692307	Maine	6,689
NH 21.00%	692307	NH	(72,746)
NH 13.00%	692205	BSG	66,057
ME 8.00%			
05315 MARKETING	10,345	15,206	4,618
			30,169
Special allocation			
BSG 79.00%	692307	Maine	2,414
NH 21.00%	692307	NH	(26,247)
NH 13.00%	692205	BSG	23,833
ME 8.00%			
NH Entry	06AL-692317-4020 Maine		9,103
	05AL-692317-4020 NH		(9,103)
	03AL-692318-4020 BSG		89,890
	05AL-692318-4020 NH		(89,890)

1ST QTR CY 2004
 RJ 1810

SERVICES PROVIDED TO AFFILIATES

X:\Bay State\Rate Case\2005\Data Requests\John's Drafts\AG-01-28 Attachment C.xls\Dec 03

FRINGES 50.37% BSG 56.70% NH
 FRINGES 50.37% BSG 56.70% NH

COST CENTER	JAN PAYROLL	JAN OTHER	TOTAL		FEB PAYROLL	FEB OTHER	TOTAL		MAR PAYROLL	MAR OTHER	TOTAL	
			PAYROLL	COSTS			PAYROLL	COSTS			PAYROLL	COSTS
05500 ENERGY PRODUCTS AND SERVICES	69,307	2,884	39,297	111,488	52,359	6,070	29,687	88,116	52,090	8,875	29,535	90,500
Special allocation												
BSG 92.00%	692307	Maine NH		11,149				8,812		Maine NH		9,050
NU 18.00%	692307			(102,569)				(81,097)				(93,280)
NH 8.00%	692205	BSG		91,420				72,255		BSG		74,210
ME 10.00%												
05315 MARKETING	15,617	369	8,798	24,885	10,345	11,828	5,885	28,036	10,615	(8,990)	6,019	7,644
Special allocation												
BSG 81.00%	692307	Maine NH		2,715				3,084		Maine NH		841
NU 19.00%	692307			(22,710)				(25,783)				(7,032)
NH 8.00%	692205	BSG		19,954				22,708		BSG		6,191
ME 11.00%												
NH Entry				13,884				11,898				9,891
05AL-692317-4020 Maine				(13,884)				(11,898)				(9,891)
03AL-692318-4020 BSG				111,415				94,984				90,401
05AL-692318-4020 NH				(111,415)				(94,984)				(80,401)

FRINGES
 50.37% BSG
 56.70% NH

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SERVICES PROVIDED TO AFFILIATES
 X:\Bay State\Rate Case\2005\Data Requests\John's Drafts\AG-01-28 Attachment C.xls\Dec 03

COST CENTER	APR PAYROLL	OTHER COSTS	MAY PAYROLL	OTHER COSTS	TOTAL	JUN PAYROLL	OTHER COSTS	TOTAL
05500 ENERGY PRODUCTS AND SERVICES	62,188	31,343	52,656	(14,252)	68,276	48,496	32,686	27,497
Special allocation								
BSG 82.00%		Maine NH BSG		Maine NH BSG	6,828	Maine NH BSG		10,968
NU 18.00%					(62,814)			(99,986)
NH 8.00%					55,966			86,118
ME 10.00%								
05315 MARKETING	10,615	1,352	10,615	(3,572)	13,062	19,362	0	10,978
Special allocation								
BSG 81.00%		Maine NH BSG		Maine NH BSG	1,437	Maine NH BSG		3,337
NU 19.00%					(12,017)			(27,913)
NH 8.00%					10,590			24,576
ME 11.00%								
NH Entry 06AL-692317-4020 Maine					8,264			14,205
05AL-692317-4020 NH					(8,264)			(14,205)
03AL-692318-4020 BSG					66,597			113,693
05AL-692318-4020 NH					(66,597)			(113,693)

FRINGES
 50.37% BSG
 56.70% NH

FRINGES
 50.37% BSG
 56.70% NH

FRINGES
 50.37% BSG
 56.70% NH

FRINGES
 50.37% BSG
 56.70% NH

FRINGES
 50.37% BSG
 56.70% NH

SERVICES PROVIDED TO AFFILIATES
 X:\Bay State\Rate Case\2005\Data Requests\John's Drafts\AG-01-28 Attachment C.xls\Dec 03

COST CENTER		JUL PAYROLL	OTHER COSTS	TOTAL	AUG PAYROLL	OTHER COSTS	TOTAL	SEP PAYROLL	OTHER COSTS	TOTAL		
05500 ENERGY PRODUCTS AND SERVICES		41,678	6,257	23,632	71,566	7,962	13,421	4,514	25,897	7,962	4,514	17,167
Special allocation												
BSG	82.00%	692307	Maine	7,157								1,717
NU	18.00%	692307	NH	(65,841)								(15,784)
NH	8.00%	692205	BSG	58,684								14,077
ME	10.00%											
05315 MARKETING		23,898	517	13,550	37,965	24,162	750	13,700	38,612	11,776	993	19,446
Special allocation												
BSG	81.00%	692307	Maine	4,176								2,139
NU	19.00%	692307	NH	(34,928)								(17,890)
NH	8.00%	692205	BSG	30,752								15,751
ME	11.00%											
NH Entry												3,856
	05AL-692317-4020 Maine			11,333								(3,856)
	05AL-692317-4020 NH			(11,333)								29,829
	05AL-692318-4020 BSG			89,436								(29,829)
	05AL-692318-4020 NH			(89,436)								(29,829)

1,717
 (15,794)
 14,077

2,590
 (23,825)
 21,236

Maine NH
 BSG

7,157
 (65,841)
 58,684

Maine NH
 BSG

4,176
 (34,928)
 30,752

Maine NH
 BSG

3,856
 (3,856)
 29,829
 (29,829)

2,139
 (17,890)
 15,751

4,247
 (35,523)
 31,276

Maine NH
 BSG

6,837
 (6,837)
 52,511
 (52,511)

Maine NH
 BSG

2,139
 (17,890)
 15,751

3,856
 (3,856)
 29,829
 (29,829)

FRINGES
48.78% BSG
59.13% NH

FRINGES
50.37% BSG
56.70% NH

FRINGES
50.37% BSG
56.70% NH

4TH QTR CY 2004
RJ 1810

SERVICES PROVIDED TO AFFILIATES

X:\Bay State\Rate Case\2005\Data Requests\John's Drafts\AG-01-28 Attachment C.xls\Dec 03

COST CENTER	OCT PAYROLL	OTHER COSTS	TOTAL	NOV PAYROLL	OTHER COSTS	TOTAL	DEC PAYROLL	OTHER COSTS	TOTAL
05500 ENERGY PRODUCTS AND SERVICES	7,982	(32,787)	4,526	8,360	(25,086)	4,740	0	0	0
Special allocation									
BSG 82.00%	692307	Maine	(2,028)						0
NU 16.00%	692307	NH	16,657						0
NH 8.00%	692205	BSG	(16,628)						0
ME 10.00%									
05315 MARKETING	34,182	2,506	19,370	21,066	297	11,944	0	0	0
Special allocation									
BSG 61.00%	692307	Maine	6,109						0
NU 19.00%	692307	NH	(51,096)						0
NH 8.00%	692205	BSG	44,986						0
ME 11.00%									
NH Entry	06AL-692317-4020 Maine		4,081						0
	05AL-692317-4020 NH		(4,081)						0
	03AL-692318-4020 BSG		28,357						0
	05AL-692318-4020 NH		(28,357)						0

0.567

2004	January Payroll	Other costs	Subtotal	Benefits	Total all costs	Feb Payroll	Other costs	Subtotal	Benefits	Total all costs
5163xx Stores		102.15	102.15	-	102.15	-	-	-	-	-
5184xx Vehicle		-	-	-	-	-	98.79	98.79	-	98.79
5185xx capital	16,512.12	-	16,512.12	9,362.37	25,874.49	12,846.56	693.00	13,539.56	7,284.00	20,823.56
O&M 5358	22,215.13	1,308.90	23,524.03	12,095.98	36,120.01	14,061.26	1,956.51	16,017.77	8,312.93	24,930.70
Subtotal				21,958.35					15,596.93	
5500		-	-	-	-	-	-	-	-	-
5315		-	-	-	-	-	-	-	-	-
Total	38,727.25	1,411.05	40,138.30	21,958.35	62,096.65	27,507.82	2,748.30	30,256.12	15,596.93	45,853.05
5358										
90 04AL 4010 516308	40.9%									
90 05AL 4010 516308	30.8%									
90 06AL 4010 516308	28.3%									
90 05AM 4010 516308										
90 04AL 4010 518431 Mass					41.78					40.40
90 05AL 4010 518431 NH					31.46					30.43
90 06AL 4010 518431 Maine					28.91					27.96
90 05AM 4010 518431 NH					(102.15)					(98.79)
90 04AL 4010 518592 Mass					6,753.46					5,537.68
90 05AL 4010 518592 NH					5,085.73					4,170.18
90 06AL 4010 518592 Maine					4,672.93					3,831.70
90 05AM 4010 518592 NH					(16,512.12)					(13,539.56)
90 04AL 4010 692308 Mass					18,602.30					13,175.81
90 05AL 4010 692308 NH					14,008.57					9,922.13
90 06AL 4010 692308 Maine					12,871.51					9,116.76
90 05AM 4010 692308 NH					(45,482.38)					(32,214.70)

Bay State Gas Company
Witness: Skirtich
D.T.E. 05-27
Attachment DTE 01-28 (D)

2004	March	April	Other costs	Subtotal	Benefits	Total all costs	Other costs	Subtotal	Benefits	Total all costs
\$	Payroll	Payroll								
5163xx Stores	-	-	-	-	-	-	-	-	-	-
5184xx Vehicle	-	-	67.63	67.63	-	67.63	114.79	114.79	-	114.79
5185xx capital	13,815.48	15,811.24	1,584.70	15,200.18	7,719.98	22,920.16	184.81	15,996.05	8,964.97	24,961.02
O&M 5358	16,974.19	15,813.82	2,504.04	19,478.23	9,624.37	29,102.60	2,488.83	18,302.85	8,966.44	27,269.09
Subtotal				17,344.35					17,931.41	
5500	-	-	-	-	-	-	-	-	-	-
5315	-	-	-	-	-	-	-	-	-	-
Total	30,589.67	31,625.06	4,156.37	34,746.04	17,344.34	52,090.38	2,788.43	34,413.49	17,931.41	52,344.90
5358										
90 04AL 4010 516308										
90 05AL 4010 516308										
90 06AL 4010 516308										
90 05AM 4010 516308										
90 04AL 4010 518431 Mass						27.66				46.94
90 05AL 4010 518431 NH						20.83				35.36
90 06AL 4010 518431 Maine						19.14				32.49
90 05AM 4010 518431 NH						(67.63)				(114.79)
90 04AL 4010 518592 Mass						6,216.87				6,542.39
90 05AL 4010 518592 NH						4,681.66				4,926.78
90 06AL 4010 518592 Maine						4,301.65				4,526.88
90 05AM 4010 518592 NH						(15,200.18)				(15,996.05)
90 04AL 4010 692308 Mass						15,060.44				14,819.73
90 05AL 4010 692308 NH						11,341.35				11,160.09
90 06AL 4010 692308 Maine						10,420.79				10,254.24
90 05AM 4010 692308 NH						(36,822.58)				(36,234.06)

2004 s	May Payroll	Other costs	Subtotal	Benefits	Total all costs	June Payroll	Other costs	Subtotal	Benefits	Total all costs
5163xx Stores	-	-	-	-	-	-	-	-	-	-
5184xx Vehicle	-	615.49	615.49	-	615.49	-	864.26	864.26	-	864.26
5185xx capital	13,838.30	455.00	14,293.30	7,846.32	22,139.62	9,529.30	-	9,529.30	5,403.11	14,932.41
O&M 5358	15,109.22	1,987.59	17,096.81	8,566.93	25,663.74	16,577.66	2,281.97	18,859.63	9,399.53	28,259.16
Subtotal				16,413.25					14,802.64	
5500	-	-	-	-	-	-	-	-	-	-
5315	-	-	-	-	-	-	-	-	-	-
Total	28,947.52	3,058.08	32,005.60	16,413.24	48,418.84	26,106.96	3,146.23	29,253.19	14,802.65	44,055.84
5358										
90 04AL 4010 516308										
90 05AL 4010 516308										
90 06AL 4010 516308										
90 05AM 4010 516308										
90 04AL 4010 518431 Mass										
90 05AL 4010 518431 NH										
90 06AL 4010 518431 Maine										
90 05AM 4010 518431 NH										
90 04AL 4010 518592 Mass										
90 05AL 4010 518592 NH										
90 06AL 4010 518592 Maine										
90 05AM 4010 518592 NH										
90 04AL 4010 692308 Mass										
90 05AL 4010 692308 NH										
90 06AL 4010 692308 Maine										
90 05AM 4010 692208 NH										

2004	July	Aug				
\$	Payroll	Payroll	Other costs	Subtotal	Benefits	Total all costs
5163xx Stores	-	-	-	-	-	-
5184xx Vehicle	-	-	156.00	156.00	-	156.00
5185xx capital	11,808.85	9,476.05	199.00	9,675.05	5,372.92	15,047.97
O&M 5358	22,842.38	14,987.68	2,302.24	17,289.92	8,498.01	25,787.93
Subtotal					13,870.93	
5500	-	-	-	-	-	-
5315	-	-	-	-	-	-
Total	34,649.23	24,463.73	2,657.24	27,120.97	13,870.93	40,991.90
90 04AL 4010 516308	-	-	-	-	-	-
90 05AL 4010 516308	-	-	-	-	-	-
90 06AL 4010 516308	-	-	-	-	-	-
90 05AM 4010 516308	-	-	-	-	-	-
90 04AL 4010 518431 Mass	1,235.64	-	-	-	-	63.80
90 05AL 4010 518431 NH	930.50	-	-	-	-	48.05
90 06AL 4010 518431 Maine	854.98	-	-	-	-	44.15
90 05AM 4010 518431 NH	(3,021.12)	-	-	-	-	(156.00)
90 04AL 4010 518592 Mass	4,828.00	-	-	-	-	3,957.09
90 05AL 4010 518592 NH	3,636.51	-	-	-	-	2,979.92
90 06AL 4010 518592 Maine	3,341.34	-	-	-	-	2,738.04
90 05AM 4010 518592 NH	(11,808.85)	-	-	-	-	(9,675.05)
90 04AL 4010 692308 Mass	18,085.96	-	-	-	-	12,744.79
90 05AL 4010 692308 NH	13,619.74	-	-	-	-	9,597.54
90 06AL 4010 692308 Maine	12,514.24	-	-	-	-	8,818.52
90 05AM 4010 692308 NH	(44,219.94)	-	-	-	-	(31,160.85)

2004	Sept	Oct	Other costs	Subtotal	Benefits	Total all costs	Sept	Oct	Other costs	Subtotal	Benefits	Total all costs
	Payroll	Payroll					Payroll	Payroll				
5153xx Stores	-	-	-	-	-	-	-	-	-	-	-	-
5184xx Vehicle	-	-	-	-	-	-	-	-	-	-	-	-
5185xx capital	13,048.17	20,457.79	11.31	13,059.48	7,398.31	20,457.79	15,481.56	15,481.56	557.06	16,038.62	8,778.04	24,816.66
O&M 5358	16,049.60	26,949.30	1,799.58	17,849.18	9,100.12	26,949.30	17,242.16	17,242.16	4,818.93	22,061.09	9,776.30	31,837.39
Subtotal					16,498.43						16,554.34	
5500	-	-	-	-	-	-	-	-	-	-	-	-
5315	-	-	-	-	-	-	-	-	-	-	-	-
Total	29,097.77	47,407.10	1,810.89	30,908.66	16,498.44	47,407.10	32,723.72	32,723.72	5,594.89	38,318.61	18,554.35	56,872.96
5358												
90 04AL 4010 516308	40.9%	-	-	-	-	-	-	-	-	-	-	-
90 05AL 4010 516308	30.8%	-	-	-	-	-	-	-	-	-	-	-
90 06AL 4010 516308	28.3%	-	-	-	-	-	-	-	-	-	-	-
90 05AM 4010 516308	-	-	-	-	-	-	-	-	-	-	-	-
90 04AL 4010 518431 Mass	-	-	-	-	-	-	-	-	-	-	-	-
90 05AL 4010 518431 NH	-	-	-	-	-	-	-	-	-	-	-	-
90 06AL 4010 518431 Maine	-	-	-	-	-	-	-	-	-	-	-	-
90 05AM 4010 518431 NH	-	-	-	-	-	-	-	-	-	-	-	-
90 04AL 4010 518592 Mass	-	-	-	-	-	-	-	-	-	-	-	-
90 05AL 4010 518592 NH	-	-	-	-	-	-	-	-	-	-	-	-
90 06AL 4010 518592 Maine	-	-	-	-	-	-	-	-	-	-	-	-
90 05AM 4010 518592 NH	-	-	-	-	-	-	-	-	-	-	-	-
90 04AL 4010 692308 Mass	-	-	-	-	-	-	-	-	-	-	-	-
90 05AL 4010 692308 NH	-	-	-	-	-	-	-	-	-	-	-	-
90 06AL 4010 692308 Maine	-	-	-	-	-	-	-	-	-	-	-	-
90 05AM 4010 692208 NH	-	-	-	-	-	-	-	-	-	-	-	-

2004	Nov	Dec	Total all costs	Benefits	Subtotal	Other costs	Payroll	Total all costs	Benefits	Subtotal	Other costs	Payroll	Total all costs
5163xx Stores													
5184xx Vehicle													
5185xx capital													
O&M 5358													
Subtotal													
5500													
5315													
Total													
5358													
90 04AL 4010 516308	40.9%												
90 05AL 4010 516308	30.8%												
90 06AL 4010 516308	28.3%												
90 05AM 4010 516308													
90 04AL 4010 518431 Mass													
90 05AL 4010 518431 NH													
90 06AL 4010 518431 Maine													
90 05AM 4010 518431 NH													
90 04AL 4010 518592 Mass													
90 05AL 4010 518592 NH													
90 06AL 4010 518592 Maine													
90 05AM 4010 518592 NH													
90 04AL 4010 692308 Mass													
90 05AL 4010 692308 NH													
90 06AL 4010 692308 Maine													
90 05AM 4010 692308 NH													

2004	2004	YTD	Total	Payroll	Other costs	Subtotal	Benefits	Total all costs	(12 mo. Total)
5									
5163xx Stores									
5184xx Vehicle					5,420.27	5,420.27		5,420.27	
5185xx Capital				168,022.17	4,182.30	164,204.47	90,732.56	254,937.03	
O&M 5358				211,730.41	(25,328.13)	186,402.28	120,051.14	306,453.42	
Subtotal							210,783.70		
5500									
5315									
Total				371,752.58	(15,725.56)	356,027.02	210,783.71	566,810.73	
5358									
90 04AL 4010 516308									
90 05AL 4010 516308									
90 06AL 4010 516308									
90 05AM 4010 516308									
90 04AL 4010 518431 Mass									
90 05AL 4010 518431 NH									
90 06AL 4010 518431 Maine									
90 05AM 4010 518431 NH									
90 04AL 4010 518592 Mass									
90 05AL 4010 518592 NH									
90 06AL 4010 518592 Maine									
90 05AM 4010 518592 NH									
90 04AL 4010 692308 Mass									
90 05AL 4010 692308 NH									
90 06AL 4010 692308 Maine									
90 05AM 4010 692308 NH									

ties to GL
account 692308
balance

162,449.09
122,333.27
112,403.62
(397,185.98)

**Northern - New Hampshire
 Revenue Requirement**

Twelve Months Ended 12/31/03

<u>Ln. No.</u>	<u>Portsmouth (\$)</u>
1 O&M Expense - TME July 2004	146,575
2 Depreciation	203,701
3 Property Tax	20,850
4 Income Tax	60,468
5 Return	<u>146,322</u>
6 Total Revenue Requirement	577,916
7 Bay State - Northern Allocation Percentage	<u>44.25%</u>
8 Costs to be Allocated through Management Fee	<u>255,747</u>
9 Corporate Services Allocation Percentage	22.65%
10 Costs to be Allocated to Corporate Services	<u>130,918</u>

Mass portion is
 83.6% or
 213,804

Supporting Information

	<u>Amount (\$)</u>
1 Rate Base @ 12/31/2003:	
2 Property, Plant and Equipment	
3 Building @ Original Cost	4,131,529
4 Less: Accumulated Reserve for Depreciation	<u>1,923,528</u>
5 Net Property, Plant and Equipment	2,208,001
6 Less: Deferred Taxes	<u>344,032</u>
7 Total Rate Base	<u>1,863,969</u>
1 Annual Depreciation Expense:	<u>203,701</u>

Portsmouth Allocation

<u>Square Footage Allocation Percentages:</u>	Assigned Area	%	Allocated Common Area	Total Sq. Ft.
New Hampshire / All Departments	3,769	33.09%	3,254	7,023
Bay State-Northern / Billing	96	0.84%	83	179
Bay State-Northern / Budgets	155	1.36%	134	289
Bay State-Northern / IT	256	2.25%	221	477
Bay State-Northern / Corrosion	140	1.23%	121	261
Bay State-Northern / Fleet	232	2.04%	200	432
Bay State-Northern / Human Resources	120	1.05%	104	224
Bay State-Northern / Metering	211	1.85%	182	393
Bay State-Northern / Planning & Engineering	423	3.71%	365	788
Bay State-Northern / System Operations	359	3.15%	310	669
Bay State-Northern / Warehouse	3,048	26.76%	2,632	5,680
Common Area	9,834	-100.00%	(9,834)	0
CS/ Energy Products, Services and Sales	2,580	22.65%	2,228	4,808

TOTAL RENTABLE AREA SQ. FT.	21,223	0%	0	21,223
OUTSIDE TENNANT				0
COMMON AREA	(9,834)			-
TOTAL SPACE	11,389			21,223

Summary of Charges (Excluding the Vacant Floors):	Sq. Feet	%
New Hampshire	7,023	33.09%
Mass-Northern allocation	9,392	44.25%
Corporate Services	4,808	22.65%
Total	21,223	100.00%

New Hampshire Capital Structure

		<u>Ratio</u>	<u>Cost</u>	<u>Effective</u> <u>Rate</u>
1	Capital Structure/Rate of Return:	(%)	(%)	(%)
2	Long Term Debt	50.76%	6.08%	3.09%
		0.00%	0.00%	0.00%
3	Common Equity	49.24%	9.67%	<u>4.76%</u>
4	Total	100.00%		<u>7.85%</u>
5	Effective Tax Rate			<u>40.530%</u>
6	Revenue Factor			<u>59.470%</u>

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTY-SECOND SET OF INFORMATION REQUESTS FROM THE ATTORNEY
GENERAL
D. T. E. 05-27

Date: August 3, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

AG-22-6 Please refer to the Company's Annual Return to the Department for 2004, page 48A. Please provide this data broken down by gas supply contract, transportation agreement, storage agreement and any other category of supply cost (i.e., spot purchases).

Response: During 2004, the Company had 35 suppliers of natural gas that sold over 37 Bcf to it under multiple contracts, each having had many different transactions, at a total cost of approximately \$280 million. For the most part, these supplies were delivered to the Company's city gates via many different interstate routes, by ten upstream pipelines, and over 30 firm transportation and storage contracts, at a total cost of approximately \$53 million. Some supplies were delivered to the Company at the city gate, at the storage field or somewhere within the market area of the US. Thus, there are too many permutations of suppliers, pipelines and contracts to list separately. However, in an attempt to better define the costs of supplies delivered to the Company's city gates, the Table AG-22-6 below lists the 2004 purchased gas costs by major supply cost category, per the General Ledger.

Table AG-22-6

Interstate Pipeline Demand Charges	\$ 40,591,825
Interstate Pipeline Commodity Charges - Firm	\$ 4,765,525
Interstate Pipeline Commodity Charges - Interruptible	\$ 2,917,495
Interstate Pipeline Balancing Charges, incl. Cash-outs	\$ 4,667,450
Supplier Demand Charges	\$ 3,875,172
Supplier Commodity Charges	\$275,347,414
Off-System, IT sales, Capacity Release, Other Credits	\$(10,947,492)
TOTAL:	\$321,217,389

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTY-SECOND SET OF INFORMATION REQUESTS FROM THE ATTORNEY
GENERAL
D. T. E. 05-27

Date: August 3, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

AG-22-45 Refer to the Company's response to AG-9-9. Please explain why there are no "new rate" revenues for the T-40 through T-53 classes. What do the class categories BS-T-P-40 through BS-T-P-52 represent? How are the rates for these classes designed, if not grouped with the G/T-40 through G/T-52 classes.

Response: Volumes for T-40 through T-53 classes are billed based on daily meter readings that are accumulated by calendar month. Therefore volumes for these classes do not have to be prorated between "old" and "new" rates since all volumes billed for the calendar period were consumed during the calendar period. Since these classes are recorded on the Company's books on a one month lag (ie. April invoices booked in May) the volumes fall under the "old" rate (ie. in the month of May).

The class categories listed as BS-T-P-40 through BS-T-P-52 represent Bay State's (BS) Transportation (T) classes first established in the Company's Customer Choice Pilot (P) program, for the designated C&I classes, 40 through 52. Just as these classes were taking Non-daily metered service in the Pilot program, these rate class designations are now used for the Non-daily metered service customer classes.

All C&I sales (G) and transportation (T) 40 through 53 classes are grouped together in their respective rate classes, and as such, all rates for these classes are designed together. The design of all the rate classes, combining the test year billing determinants and revenues, is shown in Schedule JAF-2-1.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: August 3, 2005

Responsible: Stephen H. Bryant, President

REVISED RESPONSE

DTE 1-19 Refer to Exh. BSG/SHB-1, at 46. Please provide an account-by-account schedule of additions and retirements of Metscan meter reading equipment on an annual basis from the inception of the program to the end of the test year.

Revised
Response: Attachment DTE 01-19 REVISED is an account-by-account schedule of additions and retirements of Metscan meter reading equipment on an annual basis from the inception of the program to the end of the test year. As discussed in the Company's response to RR-DTE-48, the Company has determined that the plant additions in the years 2001, 2003 and 2004 that were included in the original Attachment DTE-01-19 are generally related to capitalized meter activities and not related to Metscan. As such, these amounts should be removed from the Account 397.2 balance. Attachment DTE-01-19 REVISED does not include these plant additions.

Bay State Gas Company
Account 397.2: Metscan Automated Meter Reading Equipment
1987 - 2004

	Additions	Retirements	Balance
1987	\$8,921.66	\$0.00	\$8,921.66
1988	7,218.71	0.00	16,140.37
1989	2,031.06	0.00	18,171.43
1990	806,586.12	0.00	824,757.55
1991	3,450,794.18	0.00	4,275,551.73
1992	3,714,229.59	0.00	7,989,781.32
1993	3,913,356.94	0.00	11,903,138.26
1994	4,888,745.61	0.00	16,791,883.87
1995	3,991,716.31	0.00	20,783,600.18
1996	6,779,857.32	0.00	27,563,457.50
1997	8,223,192.32	18,994,762.95	16,791,886.87
1998	2,658,238.68	824,757.55	18,625,368.00
1999	2,831,984.32	250,141.60	21,207,210.72
2000	273,149.65	6,914,882.17	14,565,478.20
2001	0.00	0.00	14,565,478.20
2002	0.00	0.00	14,565,478.20 *
2003	0.00	182,394.81	14,383,083.39
2004	0.00	8,636,134.69	5,746,948.70
	<u>\$41,550,022.47</u>	<u>\$35,803,073.77</u>	

*Book balance of \$15,066,431 was adjusted between accounts 397.1, Communications Equipment and 397.2 Metscan equipment in 2004 business for \$580,148.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIFTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: August 3, 2005

Responsible: Stephen H. Bryant, President

DTE-5-13 Refer to Exh. BSG/JES-1, Workpaper JES-8 at 1. Please explain the origin and derivation of the percentages found on Line 2.

Response: As indicated in Supplemental DTE-1-21, the Company's initially estimated the net present value of the lease costs at the time of filing. The discount rates used were based on the terms and conditions of the individual leases and reflected no fair market value of the equipment at the end of the lease term.

The Company's adjustment has been revised as explained in Supplemental DTE-1-21 using a discount rate of 13.05%, the pre-tax rate of return requested in this case.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
NINTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: August 3, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

Revised Supplemental Response

DTE-9-20 Please provide a schedule covering the period 1992 through 2004 showing the following items:
(1) annual firm therm sales;
(2) annual firm billed revenues;
(3) annual net write-offs;
(4) annual net write-offs as percent of firm billed revenues;
(5) annual net write-offs in cents per therm;
(6) cumulative annual net write-offs for 1992 through 2004;
(7) the average net write-offs in cents per therm for the 1992-2004 period.

Response: Please see Attachment DTE-9-20. Net write-off amounts are not readily available prior to 2000.

Supplemental

Response: Please see Supplemental Attachment DTE-9-20. This attachment provides the requested information from 1994 through 2004. We will continue to search for the information for the years 1992 and 1993.

Revised

Response: On July 12, 2005, the Company submitted a supplemental response to DTE-9-20, which was originally filed on June 30, 2005. Please see Attachment DTE-9-20 Supplement Revised, which reflects a change in 2002 billed revenue from \$308,804,738 to \$314,644,583.

Bay State Gas Company
Revised Supplemental Response to DTE-9-20
1994 through 2004

<u>Ln. No.</u>	<u>Year</u>	<u>Annual Firm Sales (1) Therms</u>	<u>Firm Billed Revenue (2) \$</u>	<u>Net Write-Offs (3) \$</u>	<u>% of Write-Offs To Revenue (4=3/2) %</u>	<u>Cents per Therm (5=3/1) \$</u>	<u>Cummulative Annual Net Write-Offs (6) \$</u>	<u>Average Net Write-Off Cents per Therm (7) \$</u>
1	1994	41,904,600	333,758,707	4,045,704	1.21%	0.09655	4,045,704	
2	1995	39,766,515	300,668,474	4,595,738	1.53%	0.11557	8,641,442	
3	1996	41,929,012	309,282,061	2,354,318	0.76%	0.05615	10,995,760	
4	1997	44,267,448	330,505,305	3,440,899	1.04%	0.07773	14,436,659	
5	1998	40,934,895	279,139,099	4,919,933	1.76%	0.12019	19,356,592	
6	1999	49,259,426	285,329,848	4,746,397	1.66%	0.09636	24,102,989	
7	2000	51,902,362	338,112,515	5,542,341	1.64%	0.1068	29,645,330	
8	2001	61,186,187	405,412,041	8,100,254	2.00%	0.1324	37,745,584	
9	2002	62,344,497	314,644,583	7,526,468	2.39%	0.1207	45,272,052	
10	2003	67,465,442	447,636,461	9,936,287	2.22%	0.1473	55,208,340	
11	2004	60,966,821	473,501,753	9,076,524	1.92%	0.1489	64,284,864	0.1144
12	(Lns. 1 thru 11)	561,927,205						